



# City Comptroller





## Department Description

The City Comptroller's Department is divided into three program functions for the City: accounting, reporting, and the design and maintenance of financial systems. These program functions are in alignment with the City's core vision and values and also serve to provide fiscal analysis supporting the City's operational management and legislative functions.

The Department's mission is:

*To provide timely and accurate financial information and services to the public, City management, and elected officials in order to effectively manage public resources*

## Goals and Objectives

The following goals and objectives represent the action plan for the Department.

### ***Goal 1: Provide high quality financial reports in a timely manner***

The Department will move toward accomplishing this goal by focusing on the following objective.

- Continue to develop centralized and standardized processes related to financial reporting

### ***Goal 2: Engage in continuous improvement of the City's internal controls over financial operations***

A strong internal control system over financial operations of the City is essential to achieving management's objective of delivering timely, accurate financial information and ensuring compliance with laws, rules, professional standards, and regulations. The Department will move toward accomplishing this goal by focusing on the following objectives.

- Assess material significance of business processes
- Maintain currency of documentation on business processes
- Encourage active participation and ownership of internal control processes

### ***Goal 3: Provide high quality customer service***

The Department will move toward accomplishing this goal by focusing on the following objective.

- Create and maintain a high level of customer service

### ***Goal 4: Promote employee development***

The Department will move toward accomplishing this goal by focusing on the following objective.

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- Effectively monitor employee performance

## ***Goal 5: Develop and retain a trained and skilled professional workforce***

The Department will move toward accomplishing this goal by focusing on the following objective.

- Promote training and professional development

## ***Goal 6: Promote the highest ethical standards***

The Department will move toward accomplishing this goal by focusing on the following objectives.

- Provide staff and management training
- Conduct management review of the City's ethical standards with staff

## Service Efforts and Accomplishments

In addition to providing basic accounting functions, the City Comptroller's Department has completed several significant projects. The recent completion of the City's long overdue 2003, 2004, 2005, and 2006 Comprehensive Annual Financial Reports (CAFRs) has been a major step toward restoring public confidence in the City's financial reporting processes. The implementation of an on-line employee timecard program, E-time, has improved the City's payroll functions. The implementation of self-sealing check technology has created significant cost savings and a more efficient, automated process. This process improvement has also allowed accounts payable staff to refine their overall efficiency and performance leading to improved payment processing time. Additionally, the Comptroller's Department participated in the Mayor's Kroll remediation project and as of the issuance of this document, 76 percent of the identified remediations have been completed. During Fiscal Year 2008, the Comptroller's Department assumed a leadership role over this project and estimates that substantially all remediations will be completed by the end of Fiscal Year 2009.

## Budget Dollars at Work: Performance Expectations

### **Goal 1: Provide high quality financial reports in a timely manner**

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Number of post closes booked at the end of the year	500	N/A <sup>1</sup>	450
2. Number of awards/external recognition received such as Government Finance Officers Association (GFOA) Certificate of Achievement	1	N/A <sup>1</sup>	1
3. Number of months post-close to issue the Comprehensive Annual Financial Report (CAFR)	48	N/A <sup>1</sup>	8
4. Number of proposed adjusting entries provided by outside auditor	10	N/A <sup>1</sup>	10

### **Goal 2: Engage in continuous improvement of the City's internal controls over financial operations**

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Number of documented accounting policies and procedures issued as part of the Comptroller's Internal Control Review Project	N/A	0	15
2. Percent of internal control and policy deficiencies noted in the independent auditor's SAS 61 report that have been corrected through the issuance of revised policies and procedures	N/A	65%	75%

<sup>1</sup> Data not available. In process of compiling FY2008 Comprehensive Annual Financial Report (CAFR).

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Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
3. Number of quarterly updates to the City's Audit Committee on the status of the Comptroller's Internal Control Review Project	N/A	2	4
4. Percent of Kroll report remediations completed	76%	82%	90%
5. Percent of internal control documentation necessary to ensure internal control compliance with Committee of Sponsoring Organizations (COSO) for the City's OneSD system completed	N/A	0	95%

## Goal 3: Provide high quality customer service

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Average turnaround time for processing 1472s	3-5 days	2 days	3 days
2. Average number of days to pay invoices	3-5 days	3-5 days	3 days
3. Customer satisfaction rating of the quality of service provided	N/A	94% <sup>2</sup>	90% <sup>3</sup>

## Goal 4: Promote employee development

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Percent of internal section reviews completed within one month of target	N/A	N/A <sup>4</sup>	80%

## Goal 5: Develop and retain a trained and skilled professional workforce

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Percent of employees compliant with Comptroller training policy	N/A	17.5%	90%

## Goal 6: Promote the highest ethical standards

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Percent of employees compliant with the City's policies for ethics training	80%	100%	90%

## Budget Dollars at Work: Sizing and Workload Data

	Actual FY2005	Actual FY2006	Actual FY2007	Actual FY2008	Target FY2009
<b>Workload Data</b>					
Number of employee payroll checks processed	N/A	305,000	280,000	275,000	275,000
Number of Comptroller's certificates issued	N/A	955	870	850	825
Number of purchase orders approved	N/A	9,556	8,900	8,200	8,300

<sup>2</sup> 'Meets Expectations', 'Exceeds Expectations', 'Neutral'

<sup>3</sup> 'Meets Expectations' or above; 75% - 'Exceeds Expectations' and above

<sup>4</sup> In process of developing processes and guidelines for internal section reviews



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## Department Summary

City Comptroller				
	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 FINAL	FY 2008-2009 CHANGE
Positions	107.00	99.00	104.00	5.00
Personnel Expense	\$ 10,286,826	\$ 10,035,526	\$ 10,633,944	\$ 598,418
Non-Personnel Expense	\$ 2,972,978	\$ 1,475,564	\$ 1,463,548	\$ (12,016)
TOTAL	\$ 13,259,804	\$ 11,511,090	\$ 12,097,492	\$ 586,402

## Department Staffing

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 FINAL
<b>GENERAL FUND</b>			
<b>City Comptroller</b>			
Accounting Services	38.00	0.00	0.00
Administrative Division	5.00	16.00	16.00
AP and Systems	7.00	19.00	19.00
BTA O&M and Reporting	0.00	9.00	7.00
CAFR/Fin reporting	0.00	2.00	4.00
Capital Projects	0.00	20.00	22.00
Debt Management	0.00	0.00	5.00
Disbursements	14.00	0.00	0.00
Financial Rptg & Budget	9.00	0.00	0.00
Govt Acct and Grant CAFR/CYM	0.00	4.00	5.00
Grant/O&M	12.00	12.00	12.00
Indebtedness	6.00	0.00	0.00
Internal Audit	16.00	5.00	0.00
Internal Controls	0.00	0.00	2.00
Payroll	0.00	8.00	8.00
RDA and Other Enterprise	0.00	4.00	4.00
<b>Total</b>	<b>107.00</b>	<b>99.00</b>	<b>104.00</b>

## Department Expenditures

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 FINAL
<b>GENERAL FUND</b>			
<b>City Comptroller</b>			
Accounting Services	\$ 3,872,594	\$ 91,611	\$ 62,674
Administrative Division	\$ 3,363,778	\$ 3,480,155	\$ 3,549,311
AP and Systems	\$ 1,221,621	\$ 1,612,498	\$ 1,577,809

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## Department Expenditures

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 FINAL
<b>GENERAL FUND</b>			
<b>City Comptroller</b>			
BTA O&M and Reporting	\$ -	\$ 873,992	\$ 732,743
CAFR/Fin reporting	\$ -	\$ 222,547	\$ 488,050
Capital Projects	\$ -	\$ 1,928,718	\$ 2,322,205
City Comptroller	\$ (656,597)	\$ -	\$ (336,665)
Debt Management	\$ -	\$ -	\$ 529,044
Disbursements	\$ 1,116,465	\$ -	\$ -
Financial Rptg & Budget	\$ 1,075,021	\$ -	\$ -
Govt Acct and Grant CAFR/CYM	\$ -	\$ 390,619	\$ 529,041
Grant/O&M	\$ 1,362,885	\$ 1,150,376	\$ 1,310,693
Indebtedness	\$ 562,079	\$ -	\$ 251
Internal Audit	\$ 1,341,958	\$ 667,574	\$ -
Internal Controls	\$ -	\$ -	\$ 236,553
Payroll	\$ -	\$ 675,145	\$ 732,456
RDA and Other Enterprise	\$ -	\$ 417,856	\$ 363,327
<b>Total</b>	<b>\$ 13,259,804</b>	<b>\$ 11,511,090</b>	<b>\$ 12,097,492</b>

## Significant Budget Adjustments

### GENERAL FUND

City Comptroller	Positions	Cost	Revenue
<b>Salary and Benefit Adjustments</b>	0.00	\$ 368,343	\$ 0
Adjustments to reflect the annualization of the Fiscal Year 2008 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and other benefit compensation.			
<b>Funding for the Enterprise Resource Planning (ERP) Limited Positions</b>	8.00	\$ 1,040,856	\$ 1,048,743
Addition of the following limited positions: 4.00 Accountant IVs, 1.00 Accountant II, 1.00 Payroll Audit Specialist II, 1.00 Program Manager, 1.00 Financial Operations Manager, and associated revenue to backfill the FTE positions assigned to the Enterprise Resource Planning (ERP) project implementation.			



## Significant Budget Adjustments

### GENERAL FUND

City Comptroller	Positions	Cost	Revenue
<b>Non-Discretionary</b>	0.00 \$	783,102 \$	0
Adjustments to expense allocations that are determined outside of the Department's direct control. These adjustments are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
<b>Internal Controls Additions</b>	2.00 \$	336,553 \$	0
Addition of 1.00 Principal Accountant, 1.00 Accountant III, and associated non-personnel expenditures for departmental support related to internal controls.			
<b>Revised Revenue</b>	0.00 \$	0 \$	(256,246)
Adjustment to reflect Fiscal Year 2009 revenue projections.			
<b>Vacancy Savings</b>	0.00 \$	(361,988) \$	0
Adjustments to personnel expenses to reflect the anticipated savings resulting from positions projected to be vacant for any period of the fiscal year due to personnel transition and salary differentials for new employees.			
<b>Savings from the Five-Year Financial Outlook</b>	0.00 \$	(375,000) \$	0
Adjustments to personnel and non-personnel expenses, and revenue as a result of budget reductions discussed in the City's Five-Year Financial Outlook. These reductions are further described in Volume 1: Budget Overview and Schedules.			
<b>Support for Information Technology</b>	0.00 \$	(508,582) \$	327,320
Funding allocated according to a zero-based annual review of information technology funding requirements and priority analyses.			
<b>City Auditor Department Transfer</b>	(5.00) \$	(696,882) \$	0
Transfer of 1.00 Assistant City Auditors & Comptroller, 1.00 Principal Accountant, 1.00 Accountant IV, 2.00 Accountant IIs, and associated non-personnel expenditures to the City Auditor Department.			

## Expenditures by Category

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 FINAL
<b>PERSONNEL</b>			
Salaries & Wages	\$ 6,990,858	\$ 6,584,643	\$ 7,061,831
Fringe Benefits	\$ 3,295,968	\$ 3,450,883	\$ 3,572,113
<b>SUBTOTAL PERSONNEL</b>	\$ 10,286,826	\$ 10,035,526	\$ 10,633,944
<b>NON-PERSONNEL</b>			
Supplies & Services	\$ 2,463,250	\$ 1,337,518	\$ 1,047,012
Information Technology	\$ 389,632	\$ 71,937	\$ 335,441

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## Expenditures by Category

	FY 2007 BUDGET		FY 2008 BUDGET		FY 2009 FINAL
<b>NON-PERSONNEL</b>					
Energy/Utilities	\$	105,701	\$	51,714	\$ 67,427
Equipment Outlay	\$	14,395	\$	14,395	\$ 13,668
<b>SUBTOTAL NON-PERSONNEL</b>	\$	2,972,978	\$	1,475,564	\$ 1,463,548
<b>TOTAL</b>	\$	13,259,804	\$	11,511,090	\$ 12,097,492

## Revenues by Category

	FY 2007 BUDGET		FY 2008 BUDGET		FY 2009 FINAL
<b>GENERAL FUND</b>					
Charges for Current Services	\$	146,159	\$	108,395	\$ 1,191,173
Transfers from Other Funds	\$	2,875,880	\$	2,642,442	\$ 2,679,481
<b>TOTAL</b>	\$	3,022,039	\$	2,750,837	\$ 3,870,654

## Salary Schedule

### GENERAL FUND

#### City Comptroller

<i>Class</i>	<i>Position Title</i>	<i>FY 2008 Positions</i>	<i>FY 2009 Positions</i>	<i>Salary</i>	<i>Total</i>
1100	Accountant III	17.00	18.00	\$ 70,639	\$ 1,271,496
1103	Account Audit Clerk	13.00	13.00	\$ 39,169	\$ 509,197
1107	Administrative Aide II	1.00	2.00	\$ 50,492	\$ 100,984
1133	Sr Account Audit Clerk	4.00	3.00	\$ 45,687	\$ 137,061
1183	Accountant IV	11.00	14.00	\$ 90,418	\$ 1,265,854
1348	Info Systems Analyst II	2.00	2.00	\$ 64,077	\$ 128,154
1535	Clerical Assistant II	1.00	1.00	\$ 35,402	\$ 35,402
1617	Micrographics Clerk	1.00	1.00	\$ 33,907	\$ 33,907
1649	Payroll Audit Specialist II	5.00	6.00	\$ 48,231	\$ 289,388
1842	Accountant II	26.00	25.00	\$ 61,921	\$ 1,548,018
1876	Executive Secretary	1.00	1.00	\$ 52,009	\$ 52,009
1879	Sr Clerk/Typist	1.00	1.00	\$ 43,313	\$ 43,313
1886	Payroll Audit Supv-Auditor	1.00	1.00	\$ 58,151	\$ 58,151
2107	Asst City Auditor & Compt	2.00	0.00	\$ -	\$ -
2132	Department Director	0.00	1.00	\$ 150,010	\$ 150,010
2217	Financial Operations Manager	4.00	5.00	\$ 133,793	\$ 668,964
2228	Principal Accountant	9.00	9.00	\$ 99,923	\$ 899,305
2270	Program Manager	0.00	1.00	\$ 119,949	\$ 119,949
	Vacancy Factor Adjustment	0.00	0.00	\$ -	\$ (312,005)

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## Salary Schedule

### GENERAL FUND

#### City Comptroller

<i>Class</i>	<i>Position Title</i>	<i>FY 2008 Positions</i>	<i>FY 2009 Positions</i>	<i>Salary</i>	<i>Total</i>
	Temporary Help	0.00	0.00	\$ -	\$ 62,674
	<b>Total</b>	<b>99.00</b>	<b>104.00</b>	<b>\$</b>	<b>7,061,831</b>
<b>CITY COMPTROLLER TOTAL</b>		<b>99.00</b>	<b>104.00</b>	<b>\$</b>	<b>7,061,831</b>

